State of Arizona House of Representatives Forty-fifth Legislature First Regular Session 2001

CHAPTER 147

HOUSE BILL 2229

AN ACT

AMENDING SECTION 28-5810, ARIZONA REVISED STATUTES; RELATING TO RENTAL VEHICLE SURCHARGES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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Be it enacted by the Legislature of the State of Arizona:

Section 1. Section 28-5810, Arizona Revised Statutes, is amended to read:

28-5810. Rental vehicle surcharge; reimbursement; definition

- A. A person engaged in the business of renting motor vehicles without drivers shall collect, at the time the rental vehicle is rented, a five per cent surcharge on each rental contract that is for a period of one hundred eighty days or less.
 - B. The surcharge:
- 1. Shall be computed on the total amount stated in the rental contract, less any taxes and fees imposed by title 42, chapter 5, article 1 and title 48, chapter 26, article 2.
- 2. Is not subject to the taxes imposed by title 42, chapter 5, article 1 and title 48, chapter 26, article 2.
- 3. Shall be noted on the rental contract and collected pursuant to the contract.
- 4. Shall be retained by the vehicle owner or person engaged in the business of renting rental vehicles.
- 5. Shall be used only for reimbursement of the amount of vehicle license tax imposed on the rental vehicle pursuant to section 28-5801 and paid by the rental vehicle owner or person engaged in the business of renting rental vehicles at the time of vehicle registration.
- C. On February 15 of each year, a person who is engaged in the business of renting rental vehicles and who collects a surcharge pursuant to this section shall file a report with the director stating:
 - 1. The total amount of vehicle license tax paid the previous year.
 - 2. The total amount of vehicle rental revenues for the previous year.
- 3. The amount by which the surcharge exceeds the amount of vehicle license tax.
- D. Surcharges collected in excess of the amount of vehicle license tax paid shall be remitted, deposited and distributed pursuant to section 28-5808.
- E. The report to the director required by this section shall be a sworn statement subject to penalty of perjury for misrepresenting the amount of vehicle license tax paid or the amount of surcharge collected.
- F. The director shall adopt rules prescribing auditing procedures, records maintenance and other requirements necessary to administer this section.
- G. This section does not apply to a pickup truck or utility trailer that is rented primarily for purposes of hauling property and that is subject to proportional registration pursuant to a proportional registration agreement.
- H. G. For the purposes of this section, "rental vehicle" means BOTH OF THE FOLLOWING:

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1. A passenger vehicle that is designed to transport fifteen or fewer passengers and that is rented without a driver.

2. A TRUCK, TRAILER OR SEMITRAILER THAT HAS A GROSS VEHICLE WEIGHT OF LESS THAN TWENTY-SIX THOUSAND ONE POUNDS, THAT IS RENTED WITHOUT A DRIVER AND THAT IS USED IN THE TRANSPORTATION OF PERSONAL PROPERTY.

APPROVED BY THE GOVERNOR APRIL 18, 2001.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 19, 2001.

| Passed the House <u>February</u> 13, 2001, | Passed the Senate |
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| by the following vote: 57 Ayes, | by the following vote: Ayes, |
| ONays,Not Voting | Nays,Not Voting |
| Speaker of the House | President of the Senate |
| 4 10 4 | O, 00. |
| Sorman L. Spore | Cramin Bellyst, |
| Chief Clerk of the House | Secretary of the Senate |
| EXECUTIVE DEPARTMENT OF ARIZONA OFFICE OF GOVERNOR | |
| This Bill was received by the Governor this | |
| 12 day of April , 2001, | |
| at 8:28 o'clock M. Sarelsa Ham Secretary to the Governor | |
| Approved this day of | |
| at 2:39 o'clock M. Quene Whee Wall | |
| Governor of Arizona | EXECUTIVE DEPARTMENT OF ARIZONA OFFICE OF SECRETARY OF STATE |
| H.B. 2229 | This Bill was received by the Secretary of State this |
| 11,15, 2227 | at 3:13 o'clock M. Secretary of State |